

**DEPARTMENT OF FINANCE AND ADMINISTRATION**  
**Administrative Memorandums**

**300.25**      TITLE:      Theft or Misappropriation of State Property  
ISSUING OFFICE:      Director's Office  
DISTRIBUTION THROUGH:      All DFA Employees      (LEVEL)  
DATE ISSUED/REVISED:      1/02/89      REPLACES:      \_\_\_\_\_      DATED:      \_\_\_\_\_

The money collected on behalf of the Department of Finance and Administration is held in trust by its employees for the State of Arkansas. All money is to be handled properly as required by Department guidelines and state law. Any theft or misappropriation of money or property belonging to the State of Arkansas is considered a violation of this trust and will result in immediate voluntary or involuntary termination with restitution to be made at the time of termination.

Supervisors and managers are responsible for reporting any suspected theft or misappropriation immediately to the appropriate administrator. The appropriate administrator will investigate the report and take necessary action.